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Counsel for Furukawa Electric Company Ltd.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
)	
In re:)	Bankruptcy Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,)	Chapter 11
)	
Debtor(s).)	(Jointly Administered)
)	
)	

**AMENDED RESPONSE OF FURUKAWA ELECTRIC COMPANY LTD. TO DEBTORS'
NOTICES OF ASSUMPTION AND/OR ASSIGNMENT OF CERTAIN EXECUTORY
CONTRACTS AND UNEXPIRED LEASES TO BUYERS IN CONNECTION
WITH SALE OF STEERING AND HALFSHAFT BUSINESS AND
TO PROPOSED CURE AMOUNTS IN CONNECTION THEREWITH**

For its amended response to the Debtors' (i) Notices of Assumption and/or Assignment of Executory Contract and Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business (the "Sale Assumption Notices") and (ii) Notices of Cure Amount with Respect to Executory Contract and Unexpired Lease to Buyers in Connection with Sale of Steering and

Halfshaft Business (the “Sale Cure Notices” and, together with the Sale Assumption Notices, collectively the “Sale Notices”), Furukawa Electric Company Ltd. (“Furukawa”) states as follows:

1. Debtors have provided to Furukawa several Sale Notices, each dated January 23, 2008, identifying the following executory contracts (the “Contracts”) proposed to be assumed and/or assigned in connection with the Debtors’ sale of their steering and halfshaft business and containing the following proposed cure amounts for such Contracts:

Contract Number	Debtors’ Proposed Cure Amount
9016208	No Sale Cure Notice yet received – No amounts
9016209	No Sale Cure Notice yet received – No amounts
SAG9015496	\$31,308.87
SAG9015497	\$0.00

2. Initially, Furukawa was unable to identify what agreements or contracts are intended to be described by the identifying numbers used by the Debtors in the Sale Notices. Accordingly, Furukawa filed its initial response objecting based on that lack of information. However, Furukawa has now determined that the Contracts identified are agreements that may have been initially executed by Furukawa but which are actually being performed by Furukawa’s affiliate Furukawa Electric North America APD, Inc. (“FENA APD”).

3. Based on information supplied by FENA APD, Furukawa no longer disputes the cure amounts proposed in the Sale Cure Notices for the contracts identified as SAG9015496, 9016208 and 9016209.

4. Based on information supplied by FENA APD with respect to the contract identified as SAG9015497, Furukawa objects to the cure amount proposed by Debtors. Furukawa and FENA APD believe that the correct cure amount is \$58,992.75. Attached to this Supplemental Response as Exhibit A is a summary of outstanding amounts due with respect to the GMT 900 sensors supplied pursuant to SAG9015497, together with copies of supporting FENA APD invoices for such charges.

5. Based on the foregoing, Furukawa requests that the cure amount for contract SAG9015497 be determined to be \$58,992.75.

Respectfully submitted,

Dated: Cleveland, Ohio
January 31, 2008

/s/ G. Christopher Meyer
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CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing **Amended Response of Furukawa Electric Company Ltd. to Notice Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers In Connection With Sale Of Steering And Halfshaft Business and to Proposed Cure Amounts in Connect Therewith** was, in addition to electronic service, sent by Federal Express overnight delivery, on January 31, 2008, to the persons set forth below.

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/s/ G. Christopher Meyer